Exhibit E

Cigna.

Request for Health Care Professional Payment Review

PLEASE COMPLETE:

Are you contracted with Cigna? **Yes** **No** ☒

Tax identification number [redacted] National Provider Identifier (NPI) number [redacted]

Have services been rendered? **Yes** ☒ **No** ☐

Please check the issue that best describes your appeal. The initial decision was related to:

☒ Other (please indicate): Failure to process according to the Cares Act

Cigna Subscriber Name: [redacted] **Subscriber ID#:** [redacted]

Employer Name: **Account Number (from Cigna ID card):**

Patient Name: S[redacted] C[redacted] **Date of Birth:** [redacted] **State of Residence:** TX

Date(s) of Service: 11/25/2020 **Procedure/Type of Service:** U0004

Claim Number/Document Control Number, if payment related appeal: 8652103799951

Original Claim Amount Billed: 1,028.00 **Original Claim Amount Paid:** 200.00

Indicate below where appeal correspondence should be directed:

Health Care Provider: (Practitioner/Facility Name): 24 Hour RT-PCR COVID LAB

Street/PO Box: PO BOX 6729 **City:** KINGWOOD **State:** TX **Zip:** 77325

Telephone: 281-465-0500 **Fax:** 281-465-0501

Referring Health Care Professional Name (if applicable): MARCUS SEVIER

Step 3: Refer to the patient's Cigna ID card to determine the appeal address to use below. Mail the completed Request for Health Care Professional Review form or letter of appeal along with all supporting documentation to the address listed below:

Cigna ID cards:

Cigna Appeals Unit
PO Box 188011
Chattanooga, TN 37422

If the ID card indicates: GWH -Cigna or 'G' on the front of the card:
Cigna Appeals Unit
P.O. Box 188062
Chattanooga, TN 37422-8062
If a decision is made to uphold our initial decision, you will be notified in writing.

State the reason for the appeal and expected outcome below. Note: Please attach supporting documentation.

Lv 1 Appeal: Failure to process, waive cost shares, and/or reimburse for COVID-19 test in accordance with the FFCRA and the CARES Act, wrong determination that services require pre-authorization, and/or records do not support service. Pre-auth is not required for service(s) rendered, records support performance of service(s), and claim should be paid in accordance with FFCRA and the CARES Act. If the adverse benefit determination is upheld and/or remains after processing, we request that you immediately provide all documents as stated in the attached supporting letter. Please submit all appeal responses to: 24 Hour RT-PCR Covid Lab PO Box 6729 Kingwood, TX 77325

☒ **See attached additional information.**

Please submit all appeal responses to 24 Hour RT-PCR COVID Lab, P.O. BOX 6729 Kingwood, TX 77325

SUPPLEMENT TO APPEAL: PROCESSING AND PAYMENT OF COVID-19 LABORATORY TESTING IN ACCORDANCE WITH THE FFCRA, THE CARES ACT, AND TEXAS INSURANCE LAWS

The Families First Coronavirus Response Act ("FFCRA") was enacted on March 18, 2020, and, as part of the law, Section 6001 of the FFCRA generally requires group health plans and health insurance issuers offering group or individual health insurance coverage to provide benefits for certain items and services related to diagnostic testing for the detection of SARS-CoV-2 or the diagnosis of COVID-19 when those items or services are furnished on or after March 18, 2020, and during the applicable emergency period. Under the FFCRA, plans and issuers must provide this coverage without imposing any cost-sharing requirements (including deductibles, copayments, and coinsurance) or prior authorization or other medical management requirements. The Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act") was further enacted on March 27, 2020, and, as part of this law, Section 3202(a) of the CARES Act generally requires plans and issuers providing coverage for these items and services to reimburse any provider of COVID-19 diagnostic testing an amount that equals the negotiated rate or, if the plan or issuer does not have a negotiated rate with the provider, the cash price for such service that is listed by the provider on a public website. As it relates to commercial health plans regulated by the Texas Department of Insurance ("TDI"), TDI has taken the position the above detailed obligations of the FFCRA and the CARES Act are also applicable.

Clinical diagnostic laboratory tests with the use of high throughput technologies are currently being used to detect SARS-CoV-2 or for the diagnosis of the virus that causes COVID-19. Because these tests are new and involve high throughput machines (which are highly sophisticated equipment), require more intensive technician training, and requires a more time intensive process, the Centers for Medicare & Medicaid Services ("CMS") has identified the following codes for these tests to be billed under: U0003 and U0004. CMS will continue to reimburse these laboratory services through the duration of the ongoing emergency period defined in paragraph (1)(B) of Section 1135(g) of the Social Security Act. Furthermore, for a laboratory to be reimbursed for COVID-19 testing, laboratories certified under the Clinical Laboratory Improvement Amendments ("CLIA") to perform high complexity testing that develop a diagnostic test for COVID-19 should notify the FDA prior to using the test for specimen testing that its test has been validated. Upon validation, laboratories should also be preparing an EUA request, and should submit an EUA request within a reasonable period thereafter.

Diagnostic Affiliates of Northeast Hou, LLC, d.b.a. 24 Hour RT-PCR Covid Laboratory ("24 Hour Covid") is a laboratory that provides clinical diagnostic laboratory tests and is duly licensed in accordance with laws of the State of Texas and certified under the Clinical Laboratory Improvement Amendments of 1988. The COVID-19 test utilized by 24 Hour Covid has been validated by the FDA (*see* CLIA No.: 45D2074140). The assay has also been submitted for authorization by the FDA under an Emergency Use Authorization. Pursuant to Section 6001 of the FFCRA, commercial insurance companies are required to (i) cover COVID-19 testing performed by 24 Hour Covid during the applicable emergency period and (ii) waive all cost-sharing obligations associated with such claim. Additionally, because 24 Hour Covid is an out-of-network laboratory with this commercial insurance company, all COVID-19 testing claims submitted by 24 Hour Covid for reimbursement from commercial insurance companies must be reimbursed at the cash price for such service that is listed on 24 Hour Covid's public website (*see* https://www.24hourcovid.com/sercvices). Lastly, the CPT codes being billed by 24 Hour Covid (U0004 and G2303) are not to be bundled together for reimbursement purposes, and most be reimbursed separately.

24 Hour Covid requests that this claim be immediately reprocessed and paid accordingly. Continued failure to properly cover and reimburse 24 Hour Covid for COVID-19 testing in accordance with the above-referenced federal and state requirements constitutes a violation of these applicable federal and state laws and shall be escalated and addressed accordingly. Pursuant to 29 CFR 2560.503-1(i)(5) and (j)(3) and/or applicable Texas Insurance laws and regulations, if the adverse benefit determination is upheld and/or an adverse benefit determination remains after reprocessing the claim, we request that you immediately provide us with copies of all documents, records, and other information relevant to this claim, including, but not limited to: the health plan's summary plan document(s) and other relevant plan documents; the administrative services agreement (if applicable); the methodology used in calculating the allowed amount for this claim; and any and all internal rules, policies, and guidelines relied upon in the processing of this claim. Failure to fully comply with this document request shall subject the health plan, its plan administrator, and/or its third-party claims administrator to statutory per diem penalties as set forth under 29 USC 1132(c) or Texas Insurance laws and regulations.

Regards,
/s/ *Ebad Khan*
Ebad Khan, Esq.
Chief Legal Officer
24 Hour Covid
ekhan@24hourcovid.com